

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**C A Beard Memorial School Corp (3455)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11100 Regular Programs; Elementary	\$1,681,552	\$1,396,902	\$1,393,351	\$1,477,617	-12%	6%	6%
	11200 Regular Programs; Middle/Junior High	\$0	\$966,297	\$1,075,962	\$1,215,641	n/a	26%	13%
	11300 Regular Programs; High School	\$1,593,341	\$1,333,346	\$1,454,831	\$1,338,851	-16%	0%	-8%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$0	\$0	\$15,500	n/a	n/a	n/a
	11420 Vocational Education; Agriculture B	\$50,995	\$42,215	\$48,989	\$37,271	-27%	-12%	-24%
	11450 Vocational Education; Consumer and Homemaking	\$53,655	\$81,502	\$88,689	\$81,911	53%	1%	-8%
	11900 2007 Account Code - Other Regular Programs	\$8,449	\$2,931	\$4,155	\$3,595	-57%	23%	-13%
	11920 Other Regular Programs; Project 4R	\$8,057	\$0	\$0	\$0	-100%	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$10,795	\$1,470	\$0	\$0	-100%	-100%	n/a
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$28,803	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$43,794	\$54,189	\$55,300	\$60,091	37%	11%	9%
	12350 Physical Impairment; Homebound	\$0	\$1,240	\$967	\$1,353	n/a	9%	40%
	12520 Culturally Different; Compensatory	\$0	\$12,058	\$0	\$0	n/a	-100%	n/a
	12900 Other Special Programs	\$340	\$0	\$0	\$0	-100%	n/a	n/a
	14100 Summer School Programs; Elementary	\$0	\$0	\$0	\$17,663	n/a	n/a	n/a
	14200 Summer School Programs; Middle/Junior High School	\$0	\$0	\$0	\$5,055	n/a	n/a	n/a
	14300 Summer School Programs; High School	\$22,590	\$10,894	\$5,531	\$13,479	-40%	24%	144%
	16100 Remediation Testing	\$12,293	\$26,005	\$38,932	\$3,128	-75%	-88%	-92%
	16200 Preventive Remediation	\$28,921	\$55,301	\$47,324	\$1,688	-94%	-97%	-96%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$6,998	\$12,617	\$12,303	\$11,415	63%	-10%	-7%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$68,620	\$164,153	\$119,557	\$276,025	302%	68%	131%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$432,603	\$804,041	\$423,204	\$277,410	-36%	-65%	-34%
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$206	\$0	\$0	n/a	-100%	n/a
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$33,963	\$43,400	\$44,204	\$64,592	90%	49%	46%
	22220 Library/Media Services; School Library	\$100,457	\$179,456	\$134,603	\$143,708	43%	-20%	7%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$78,562	\$0	\$28,721	n/a	-63%	n/a
	24100 Office of The Principal	\$332,601	\$563,294	\$564,721	\$626,353	88%	11%	11%
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$17,856	\$22,295	\$21,917	\$9,693	-46%	-57%	-56%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$90,594	\$157,818	\$145,459	\$87,815	-3%	-44%	-40%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$0	\$0	\$769	n/a	n/a	n/a
	25550 Textbooks for Rent or Resale; Direction of Resale Service	\$0	\$0	\$0	\$13,993	n/a	n/a	n/a
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$11,945	\$0	\$2,850	n/a	-76%	n/a
	26497 2007 Account Code - Teachers Retirement Fund	\$407,145	\$245,499	\$261,993	\$188,101	-54%	-23%	-28%
<b>Student Academic Achievement Total</b>		<b>\$5,005,618</b>	<b>\$6,267,636</b>	<b>\$5,941,995</b>	<b>\$6,033,091</b>	<b>21%</b>	<b>-4%</b>	<b>2%</b>
<b>Student Instructional Support</b>								
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$0	\$0	\$973	n/a	n/a	n/a
	21220 Guidance Services; Counseling Services	\$108,583	\$143,312	\$202,236	\$160,524	48%	12%	-21%
	21320 Health Services; Medical Services	\$20	\$2,546	\$4,272	\$914	> 500%	-64%	-79%
	21340 Health Services; Nurse Services	\$33,191	\$39,344	\$45,470	\$41,867	26%	6%	-8%
	21390 Health Services; Other Health Services	\$237	\$0	\$0	\$3,543	> 500%	n/a	n/a
	22110 Improvement of Instruction; Service Area Direction	\$52	\$0	\$0	\$973	> 500%	n/a	n/a
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$141,159	\$67,176	\$40,576	\$32,735	-77%	-51%	-19%
	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$20,196	\$21,800	\$63,513	n/a	214%	191%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$0	\$0	\$1,650	n/a	n/a	n/a
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$57,146	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$15,464	\$13,198	\$16,446	\$17,326	12%	31%	5%
	23120 Board of Education; Service Area Assistants	\$4,911	\$21,321	\$4,523	\$4,425	-10%	-79%	-2%
	23210 Executive Administration; Office of The Superintendent	\$120,689	\$195,844	\$271,638	\$138,894	15%	-29%	-49%
	23290 Executive Administration; Other Executive Administration Services	\$0	\$0	\$6,255	\$157	n/a	n/a	-97%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$57,367	\$84,323	\$15,051	n/a	-74%	-82%
<b>Student Instructional Support Total</b>		<b>\$424,306</b>	<b>\$560,304</b>	<b>\$697,540</b>	<b>\$539,689</b>	<b>27%</b>	<b>-4%</b>	<b>-23%</b>
<b>Overhead and Operational</b>								
	23150 Board of Education; Legal Services	\$1,596	\$13,768	\$28,028	\$15,947	> 500%	16%	-43%
	23160 Board of Education; Promotion Expenses	\$4,119	\$4,839	\$4,847	\$2,169	-47%	-55%	-55%

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**C A Beard Memorial School Corp (3455)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	23230 Executive Administration; Staff Relations and Negotiations	\$16,852	\$13,606	\$32,765	\$96,280	471%	> 500%	194%
	25110 Fiscal Services; Office of The Business Manager	\$0	\$0	\$22,244	\$80,405	n/a	n/a	261%
	25160 Fiscal Services; Financial Accounting	\$0	\$825	\$1,290	\$248	n/a	-70%	-81%
	25191 Other Fiscal Services; Refund of Revenue	\$0	\$0	\$68	\$78,010	n/a	n/a	> 500%
	25192 Other Fiscal Services; Petty Cash	\$84	\$392	\$200	\$0	-100%	-100%	-100%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$90	\$15	n/a	n/a	-83%
	25199 Other Fiscal Services; Other	\$0	\$700	\$23,287	\$0	n/a	-100%	-100%
	25400 Planning, Research, Development and Evaluation	\$1,035	\$0	\$0	\$0	-100%	n/a	n/a
	25890 Other Technology Services	\$27,446	\$0	\$4,390	\$0	-100%	n/a	-100%
	25920 Ditch Assessments	\$56	\$21	\$0	\$20	-65%	-4%	n/a
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$275	\$0	\$500	\$402	46%	n/a	-20%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$574,494	\$1,178,199	\$1,242,654	\$1,416,499	147%	20%	14%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$11,658	\$18,233	\$17,613	\$19,053	63%	4%	8%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$23,504	\$139,825	\$145,633	\$178,137	> 500%	27%	22%
	26499 2007 Account Code - Other	\$14,105	\$98,837	\$119,548	\$42,809	203%	-57%	-64%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$2,387	\$2,535	\$907	\$3,204	34%	26%	253%
	26700 Operation and Maintenance of Plant Services; Insurance	\$68,902	\$132,738	\$124,693	\$116,183	69%	-12%	-7%
	27010 Student Transportation; Service Area Direction	\$147,159	\$68,573	\$88,194	\$101,762	-31%	48%	15%
	27100 Student Transportation; Vehicle Operation	\$209,107	\$301,541	\$296,477	\$302,003	44%	0%	2%
	27200 Student Transportation; Monitoring Services	\$2,642	-\$438	\$1,446	\$4,466	69%	n/a	209%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$219,303	\$203,155	\$184,464	\$227,240	4%	12%	23%
	27400 Student Transportation; Purchase of School Buses	\$0	\$138,114	\$210,497	\$129,909	n/a	-6%	-38%
	27500 Student Transportation; Insurance on Buses	\$12,300	\$22,044	\$30,919	\$7,885	-36%	-64%	-74%
	27600 Student Transportation; Insurance on Pupils	\$0	\$2,000	\$0	\$0	n/a	-100%	n/a
	27900 Student Transportation; Other Student Transportation Services	\$728	\$2,074	\$1,623	\$387	-47%	-81%	-76%
	31100 Food Services Operations; Service Area Direction	\$23,585	\$23,547	\$25,072	\$29,609	26%	26%	18%
	31200 Food Services Operations; Food Preparation and Dispensing	\$139,362	\$214,298	\$208,857	\$198,217	42%	-8%	-5%
	31400 Food Services Operations; Food Purchases	\$139,011	\$117,862	\$128,504	\$160,230	15%	36%	25%
	31900 Other Food Services	\$23,998	\$17,563	\$30,795	\$25,803	8%	47%	-16%
	33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$99	\$2,321	n/a	n/a	> 500%
	33200 Community Recreation	\$3,981	\$55,555	\$55,555	\$71,191	> 500%	28%	28%
	33400 Athletic Coaches	\$46,008	\$69,573	\$72,220	\$152,758	232%	120%	112%
	33990 Other Community Services; Other	\$0	\$0	\$0	\$531	n/a	n/a	n/a
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$7,696	\$0	\$0	\$0	-100%	n/a	n/a
	52200 Debt Services; Interest on Debt; Temporary Loans	\$5,492	\$0	\$0	\$21,491	291%	n/a	n/a
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$0	\$0	\$60,500	\$0	n/a	n/a	-100%
<b>Overhead and Operational Total</b>		<b>\$1,726,887</b>	<b>\$2,839,981</b>	<b>\$3,163,978</b>	<b>\$3,485,185</b>	<b>102%</b>	<b>23%</b>	<b>10%</b>
<b>Nonoperational</b>								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$73,940	\$0	\$0	\$0	-100%	n/a	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$887	\$3,211	\$10,664	\$9,968	> 500%	210%	-7%
	43000 Facilities Acquisition and Construction; Professional Services	\$16,222	\$1,108	\$788	\$300	-98%	-73%	-62%
	45100 Building Acquisition, Construction and Improvements	\$1,253	\$35,088	\$29,660	\$68,570	> 500%	95%	131%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$142,927	\$99,929	\$152,578	\$109,202	-24%	9%	-28%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$90,451	\$88,787	\$94,358	\$11,740	-87%	-87%	-88%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$486,762	\$827,222	\$834,444	\$766,839	58%	-7%	-8%
	54200 2007 Account Code - Common School Fund	\$140,162	\$1,246,407	\$779,425	\$644,483	360%	-48%	-17%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$641,684	n/a	n/a	n/a
<b>Nonoperational Total</b>		<b>\$952,604</b>	<b>\$2,301,751</b>	<b>\$1,901,917</b>	<b>\$2,252,784</b>	<b>136%</b>	<b>-2%</b>	<b>18%</b>
<b>prorated</b>								
	26491 2007 Account Code - PERF	\$49,894	\$41,504	\$56,966	\$46,330	-7%	12%	-19%
	26492 2007 Account Code - Social Security	\$373,502	\$463,507	\$506,655	\$179,073	-52%	-61%	-65%
	26493 2007 Account Code - Workmen's Compensation	\$15,169	\$23,672	\$12,119	\$0	-100%	-100%	-100%
	26494 2007 Account Code - Group Insurance	\$465,371	\$950,505	\$1,253,686	\$491,208	6%	-48%	-61%
	26496 2007 Account Code - Unemployment Compensation	\$90	\$0	\$4,188	\$6,437	> 500%	n/a	54%
<b>prorated Total</b>		<b>\$904,026</b>	<b>\$1,479,188</b>	<b>\$1,833,614</b>	<b>\$723,049</b>	<b>-20%</b>	<b>-51%</b>	<b>-61%</b>

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**C A Beard Memorial School Corp (3455)**

1006 Category

Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
<b>1006 Category</b>	<b>FY 1998</b>	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>10 Year Increase</b>	<b>2 Year Increase</b>	<b>1 Year Increase</b>				
Student Academic Achievement	\$5,715,187	\$7,373,534	\$7,326,156	\$6,561,662	15%	-11%	-10%	63.4%	54.8%	54.1%	50.3%
Student Instructional Support	\$478,921	\$668,019	\$837,596	\$589,951	23%	-12%	-30%	5.3%	5.0%	6.2%	4.5%
Overhead and Operational	\$1,866,729	\$3,105,557	\$3,473,374	\$3,629,401	94%	17%	4%	20.7%	23.1%	25.7%	27.8%
Nonoperational	\$952,604	\$2,301,751	\$1,901,917	\$2,252,784	136%	-2%	18%	10.6%	17.1%	14.0%	17.3%
<b>Grand Total</b>	<b>\$9,013,441</b>	<b>\$13,448,861</b>	<b>\$13,539,043</b>	<b>\$13,033,799</b>	<b>45%</b>	<b>-3%</b>	<b>-4%</b>				
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	<b>FY1998</b>	<b>FY2006</b>	<b>FY2007</b>	<b>FY2008</b>							
	68.7%	59.8%	60.3%	54.9%							